



LEGISLATIVE AUDIT AND FISCAL REVIEW COMMITTEE

Wednesday, December 8, 2021
Roughrider Room, State Capitol
Bismarck, North Dakota

9:30 a.m. Call to order
Roll call
Consideration of the [minutes of the August 19, 2021, meeting](#)

PRESENTATION OF REPORTS

- 9:35 a.m. Presentation by the State Auditor's office of the following audit reports:
- Minot State University (June 30, 2019 and 2020)
 - University of North Dakota (June 30, 2019 and 2020)
 - Dakota College at Bottineau (June 30, 2019 and 2020)
 - North Dakota University System office (June 30, 2019 and 2020)
 - Adjutant General (June 30, 2019 and 2020)
 - Attorney General (June 30, 2019 and 2020)
 - Highway Patrol (June 30, 2019 and 2020)
 - Mill and Elevator Association (June 30, 2020 and 2021)
 - Public Service Commission (June 30, 2020 and 2021)
- 10:05 a.m. Presentation by a representative of Brady, Martz & Associates PC, Certified Public Accountants, of the following audit reports:
- North Dakota Building Authority (June 30, 2020 and 2021)
 - Housing incentive fund (June 30, 2020 and 2021)
 - Housing Finance Agency (June 30, 2020 and 2021)
 - North Dakota Public Finance Authority (December 31, 2019 and 2020)
- 10:25 a.m. Presentation by a representative of Eide Bailly LLP, Certified Public Accountants, of the following audit reports:
- Small employer loan fund (SELF) (June 30, 2020 and 2021)
 - Student loan trust fund (June 30, 2020 and 2021)
 - COVID-19 partnership in assisting community expansion (PACE) loan program (June 30, 2020 and 2021)
 - Ag PACE fund (June 30, 2020 and 2021)
 - Rebuilders loan program (June 30, 2020 and 2021)
 - Medical facility infrastructure loan fund (June 30, 2020 and 2021)
 - Infrastructure revolving loan fund (June 30, 2020 and 2021)

- Addiction counselor internship loan program (June 30, 2020 and 2021)
- Department of Trust Lands (June 30, 2020 and 2021)
- North Dakota State Fair Association (September 30, 2020)
- Workforce Safety and Insurance (June 30, 2020 and 2021)
- State Auditor (June 30, 2020 and 2021)
- Legislative Assembly (June 30, 2020 and 2021)
- Legislative Council (June 30, 2020 and 2021)

CONTENTS OF AUDIT REPORTS

- 11:00 a.m. Comments by representatives of private auditing firms on suggestions for improvements to the auditing process and any suggested changes to the 14 questions and responses to the Legislative Audit and Fiscal Review Committee requests to be included in state agency audit reports
- 11:15 a.m. Committee discussion regarding the development of guidelines for the contents of state agency audit reports, including consideration of changes to the audit-related questions and communications
- 11:30 a.m. Comments by interested persons
- 11:45 a.m. Committee discussion and staff directives
- 12:00 noon Adjourn

NOTE: In accordance with the committee's policy of allowing sufficient time to consider major audits and audit reports containing major recommendations, the following audits and reviews may be included on the agenda for the next meeting if requested by the committee:

- State Historical Society of North Dakota Foundation (June 30, 2021)
- North Dakota Beef Commission (June 30, 2020 and 2021)
- North Dakota Soybean Council (June 30, 2020 and 2021)

A livestream of the meeting will be available to the public at: <https://video.legis.nd.gov>.

Committee Members

Senators: Jerry Klein (Chairman), David A. Clemens, Joan Heckaman, Jordan Kannianen, Judy Lee
Representatives: Mary Adams, Cole Christensen, Mary Johnson, Keith Kempenich, Gary Kreidt, Scott Louser, Jeffery J. Magrum, Mike Nathe, Emily O'Brien, Jim Schmidt, Wayne A. Trottier

Staff Contacts: Chris J. Kadrmas, Senior Fiscal Analyst
Allen H. Knudson, Legislative Budget Analyst and Auditor